

Alyssa A. Qualls (IL Bar No. 6292124)  
Email: [quallsa@sec.gov](mailto:quallsa@sec.gov)  
Amy S. Cotter (IL Bar No. 6238157)  
Email: [cottera@sec.gov](mailto:cottera@sec.gov)  
Raven A. Winters (IL Bar No. 6291077)  
Email: [wintersr@sec.gov](mailto:wintersr@sec.gov)

Attorneys for Plaintiff  
David Glockner, Regional Director  
Robert J. Burson, Associate Regional Director  
Amy S. Cotter, Assistant Regional Director  
Alyssa A. Qualls, Regional Trial Counsel  
Securities and Exchange Commission  
175 West Jackson Blvd., Suite 900  
Chicago, Illinois 60604  
Telephone: (312) 353-7390  
Facsimile: (312) 353-7398

**UNITED STATES DISTRICT COURT**  
**DISTRICT OF NEVADA**  
**Northern Division**

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

vs.

DAVID B. KAPLAN, ESQ.,  
SYNCHRONIZED ORGANIZATIONAL  
SOLUTIONS, LLC,  
SYNCHRONIZED ORGANIZATIONAL  
SOLUTIONS INTERNATIONAL, LTD.,  
and MANNA INTERNATIONAL  
ENTERPRISES, INC.,

Defendants,

and

LISA M. KAPLAN,  
THE WATER-WALKING  
FOUNDATION, INC., and  
MANNA INVESTMENTS, LLC,

Relief Defendants.

Case No. 3:16-cv-00270

**TEMPORARY RESTRAINING ORDER,  
ASSET  
FREEZE, AND ORDER FOR OTHER  
EMERGENCY RELIEF**

**FILED UNDER SEAL**

1 This cause is coming before the Court upon Plaintiff United States Securities and Exchange  
2 Commission's (the "SEC") Emergency Motion for an *ex parte* Temporary Restraining Order, Asset  
3 Freeze Order, and Other Emergency Relief (the SEC's Emergency Motion) against Defendants  
4 David B. Kaplan, Esq., Synchronized Organizational Solutions, LLC, Synchronized Organizational  
5 Solutions, International, Ltd., and Manna International Enterprises, Inc. (collectively, the  
6 "Defendants") and for Asset Freeze against Lisa M. Kaplan, The Water-Walking Foundation, Inc.  
7 and Manna Investments, LLC (collectively, the "Relief Defendants"). The Court has considered the  
8 SEC's Emergency Motion, the memorandum of law in support the motion, all of the declarations,  
9 exhibits, and other documents filed in connection with the motion, has read the complaint, and  
10 considered the arguments, and having been fully advised in the premises, finds:

11 A. That this Court has jurisdiction over the subject matter of this case and there is good  
12 cause to believe it will have jurisdiction over all parties hereto;

13 B. That the SEC has made a sufficient and proper showing in support of the relief  
14 granted by presenting a *prima facie* case of securities laws violations by the Defendants David B.  
15 Kaplan, Synchronized Organizational Solutions, LLC, Synchronized Organizational Solutions,  
16 International, Ltd., and Manna International Enterprises, Inc. There is good cause to believe that  
17 the SEC will ultimately succeed in establishing the alleged violations; and

18 C. The Court finds good cause to believe that, unless restrained and enjoined by Order  
19 of this Court, Defendants David B. Kaplan, Synchronized Organizational Solutions, LLC,  
20 Synchronized Organizational Solutions, International, Ltd., and Manna International Enterprises,  
21 Inc. may continue to violate the federal securities laws and may dissipate, conceal or transfer assets  
22 which could be subject to an order of disgorgement or civil penalties.

23 D. This Order is entered without notice being provided to the Defendants or Relief  
24 Defendants, pursuant to Federal Rule of Civil Procedure 65(b), on the grounds that it has been  
25 clearly demonstrated by the SEC that immediate and irreparable injury, loss, or damage may result  
26 if advance notice were given to the Defendants or Relief Defendants, in that there exists a risk that  
27 investor funds may be dissipated and/or documents destroyed.

28 In consideration of the foregoing, the Court being fully advised in the premises, and

1 pending determination of the Commission's motion for a preliminary injunction:

2 **I.**

3 **TEMPORARY RESTRAINING ORDER**

4 **IT IS HEREBY ORDERED** that pending resolution of the SEC's request for a Preliminary  
5 Injunction, Defendants David B. Kaplan, Synchronized Organizational Solutions, LLC,  
6 Synchronized Organizational Solutions, International, Ltd., and Manna International Enterprises,  
7 Inc., and each of their officers agents, servants, employees, attorneys, and all persons in active  
8 concert or participation with them who receive actual notice of this Temporary Restraining Order  
9 and Order for Other Emergency Relief ("Order") by personal service or otherwise, including  
10 electronic mail or overnight delivery service, are restrained from violating Section 17(a) of the  
11 Securities Act of 1933 (the "Securities Act") [15 U.S.C. § 77q(a)] in the offer or sale of any  
12 securities by the use of any means or instruments of transportation or communication in interstate  
13 commerce or by use of the mails, directly or indirectly:

- 14 (a) to employ any device, scheme, or artifice to defraud;
- 15 (b) to obtain money or property by means of any untrue statement of a material fact or  
16 any omission of a material fact necessary in order to make the statements made, in  
17 light of the circumstances under which they were made, not misleading; or
- 18 (c) to engage in any transaction, practice, or course of business which operates or would  
19 operate as a fraud or deceit upon the purchaser.

20 **IT IS HEREBY FURTHER ORDERED** that, pending resolution of the SEC's request for  
21 a Preliminary Injunction, **Defendants David B. Kaplan, Synchronized Organizational Solutions,**  
22 **LLC, Synchronized Organizational Solutions, International, Ltd., and Manna International**  
23 **Enterprises, Inc.,** and their agents, servants, employees, attorneys, and those persons in active  
24 concert or participation with them, and each of them who receive actual notice of this Order by  
25 personal service or otherwise, including electronic mail or overnight delivery service, any manner  
26 permitted by the Order, are hereby restrained and enjoined from violating, directly or indirectly,  
27 Section 10(b) of the Securities Exchange Act of 1934 [15 U.S.C. § 78j(b)], and Rule 10b-5  
28 promulgated thereunder [17 CFR § 240.10b-5], by using any means or instrumentality of interstate

1 commerce, or of the mails, or of any facility of any national securities exchange, in connection with  
2 the purchase or sale of any security:

- 3 (a) to employ any device, scheme, or artifice to defraud;
- 4 (b) to make any untrue statement of a material fact or to omit to state a material fact  
5 necessary in order to make the statements made, in the light of the circumstances  
6 under which they were made, not misleading; or
- 7 (c) to engage in any act, practice, or course of business which operates or would operate  
8 as a fraud or deceit upon any person.

9 **II.**

10 **ORDER PROHIBITING DEFENDANTS FROM SOLICITING INVESTORS**

11 **IT IS HEREBY FURTHER ORDERED** that Defendants David B. Kaplan, Synchronized  
12 Organizational Solutions, LLC, Synchronized Organizational Solutions, International, Ltd., and  
13 Manna International Enterprises, Inc., and each of their agents, servants, employees and attorneys  
14 and those persons in active concert or participation with them who receive actual notice of this  
15 Order by personal service or otherwise, including electronic mail or overnight delivery service, are  
16 hereby prohibited from soliciting, accepting, or depositing any monies from actual or prospective  
17 investors pending the resolution of this action.

18 **III.**

19 **ORDER FREEZING ASSETS OF DEFENDANTS AND RELIEF**

20 **DEFENDANTS AND REQUIRING REPATRIATION OF ASSETS OF DEFENDANTS**

21 **IT IS HEREBY FURTHER ORDERED** that:

22 A. Defendants David B. Kaplan, Synchronized Organizational Solutions, LLC,  
23 Synchronized Organizational Solutions, International, Ltd., and Manna International Enterprises,  
24 Inc., and Relief Defendants Lisa M. Kaplan, The Water-Walking Foundation, Inc. and Manna  
25 Investments, LLC and each of their officers, agents, servants, employees and attorneys and those  
26 persons in active concert or participation with them who receive actual notice of this Order by  
27 personal service or otherwise, including electronic mail or overnight delivery service, shall hold and  
28 retain funds and other assets of Defendants David B. Kaplan, Synchronized Organizational

Solutions, LLC, Synchronized Organizational Solutions, International, Ltd., and Manna International Enterprises, Inc., and Relief Defendants Lisa M. Kaplan, The Water-Walking Foundation, Inc. and Manna Investments, LLC presently held by them, for their direct or indirect benefit, under their direct or indirect control or over which they exercise actual or apparent investment or other authority (including assets held in the name of or for the benefit of Defendants David B. Kaplan, Synchronized Organizational Solutions, LLC, Synchronized Organizational Solutions, International, Ltd., and Manna International Enterprises, Inc., and Relief Defendants Lisa M. Kaplan, The Water-Walking Foundation, Inc. and Manna Investments, LLC), in whatever form such assets may presently exist and wherever located, and shall prevent any withdrawal, sale, payment (including, but not limited to, any charges on any credit card or draws on any other credit arrangement), transfer, dissipation, assignment, pledge, alienation, encumbrance, disposal, or diminution in value of any such funds or other assets, which are hereby frozen, including, but not limited to, such funds held in the following accounts:

Institution	Account Number	Account Name
Bank of America	#XXX-9027	Kaplan, David B.
Bank of America	#XXX-9030	Kaplan, David B.
Bank of America	#XXX-4100	Synchronized Organizational Solutions LLC
Banner Bank	#XXX-0889	Kaplan, David B. and Lisa M.
Banner Bank	#XXX-0589	The Water Walking Foundation
Choice Bank Ltd	#XXX-0125	Kaplan, David B.
Citibank	#XXX-0595 - Credit Card	Kaplan, David B.
Citibank	#XXX-7028 - Loan	Kaplan, David B.
Citibank	#XXX-7740	Manna International Enterprises Inc.
Citibank	#XXX-7757	Manna International

		Enterprises Inc. - Attorney Trust
Citibank - Hong Kong	#XXX-1409	Manna International Enterprises Inc.
Citibank - Singapore	#XXX-0772	Kaplan, David B.
Capital Security Bank Ltd.	#XX-4775	Kaplan, David B.
EverBank	#XXX-1372	Kaplan, David B.
EverBank	Portfolio ID# XXX-5773 Accts #XXX-3001; #XXX-3002; #XXX-3003; #XXX-3004; #XXX-3005	Kaplan, David B.
FINF X Trading OY	#XXX-820Q	Kaplan, David
GoldMoney.Com	#XXX-820Q	Kaplan, David B.
HSBC - Hong Kong	#XXX-9838	Synchronized Organizational Solutions International, LLC
JPMorgan Chase	#XXX-0557	Kaplan, David B.
JPMorgan Chase	Credit Cards #XXX-3922 #XXX-5260 #XXX-8602	Kaplan, David B.
JPMorgan Chase	#XXX-2377	Kaplan, David B. Attorney at Law Global Paymasters LLC

JPMorgan Chase	#XXX-4058	Manna Investments LLC
JPMorgan Chase	#XXX-3993	Synchronized Organizational Solutions LLC
Merrill Lynch - Edge	#XXX-4R29	Kaplan, David B.
Merrill Lynch - Edge	#XXX-4R26	Kaplan, David B. - IRRA
OCBC - Hong Kong	#XXX-4051	Synchronized Organizational Solutions International, LLC
Silver Bullion Pte. Ltd.	#XXX-7067	Kaplan, David B.
Spokane Teachers Credit Union	Member #XXX-0018 Credit Card #XXX-5218 Accts #XXX-2526; #XXX-0797; & #XXX-4124	Kaplan, David B. and Lisa M.
TD Ameritrade	#XXX-8969	Kaplan, David B.
USAA Federal Savings Bank	#XXX-0208 - Credit Card	Kaplan, David B.
Wells Fargo Bank	#XXX-7815	Kaplan, David B.
Wells Fargo Bank	#XXX-9813	Kaplan, David B.
Wells Fargo Bank	#XXX-1423	Kaplan, David B. Attorney at Law - CA IOLTA
Wells Fargo Bank	#XXX-2016	Kaplan, Lisa & David B.
Wells Fargo Bank	#XXX-9299	Kaplan, Lisa & David B.
Wells Fargo Bank	#XXX-4725	Manna International Enterprises Inc.
Wells Fargo Bank	#XXX-9129	Manna International Enterprises Inc.
Wells Fargo Bank	#XXX-9137	Manna International Enterprises Inc.

1 Wells Fargo Bank	2 #XXX-5045	3 The Water Walking 4 Foundation
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5 B. All banks, brokerage and other financial institutions and other persons or entities  
6 which receive actual notice of this Order by personal service or otherwise, including electronic mail  
7 or overnight delivery service, holding any funds or other assets in the name, for the direct or indirect  
8 benefit, or under the direct or indirect control of Defendants or Relief Defendants, or over which  
9 Defendants or Relief Defendants exercise actual or apparent investment or other authority  
10 (including assets in the name of Defendants or Relief Defendants), in whatever form such assets  
11 may presently exist and wherever located, including but not limited to all such funds held in the  
12 accounts listed in Paragraph III.A above, shall hold and retain within their control and prohibit the  
13 withdrawal, removal, sale, payment (including, but not limited to, any charges on any credit card or  
14 draws on any other credit arrangement), transfer, dissipation, assignment, pledge, alienation,  
15 encumbrance, diminution in value, or other disposal of any such funds or other assets; and that such  
16 funds and assets are hereby frozen.

17 C. Defendants, within seven (7) days from service of this Order, shall repatriate, and  
18 take such steps as are necessary to repatriate, to the territory of the United States of America, any  
19 and all assets and funds, held by or in the name of David B. Kaplan, Synchronized Organizational  
20 Solutions, LLC, Synchronized Organizational Solutions International, Ltd., or Manna International  
21 Enterprises, Inc., or in which any of them, directly or indirectly, has or had any beneficial interest,  
22 or over which any of them maintained or maintains and/or exercised or exercises control, including  
23 but not limited to any and all assets and funds:

- 24 1. Held in foreign bank, brokerage, or other financial accounts;
- 25 2. Transferred out of the United States from any account within the territory of the  
26 United States at any point from May 1, 2012 to the present.

27 Each of Defendants shall provide to this Court and to the SEC, within ten (10) calendar days from  
28 the service of this Order, a written description of all funds and assets required to be repatriated and  
the status and location of such funds and assets.



IV.

**ORDER REQUIRING DEFENDANTS TO SUBMIT AN ACCOUNTING**

**IT IS HEREBY FURTHER ORDERED** that Defendants shall each submit in writing and serve upon the Commission, within five (5) business days following service of this Order upon them, an accounting identifying:

A. All transfers or payments of funds to them or any other entity controlled by them from investors or clients in connection with the misconduct described in the Complaint (the identification shall include the amount of each such transfer or payment, the date of the transfer or payment, and the name, address, account number and financial institution of the party making and the party receiving the transfer or payment);

B. In detail, the precise disposition of each transfer or payment identified in response to paragraph A above and all assets derived therefrom, including but not limited to (i) the nature and results of any investment in which the funds were used; (ii) any subsequent transfer or payment of the funds (the identification shall include the amount of each such transfer or payment, the date of the transfer or payment, the name, address, account number and financial institution of the party making and receiving the transfer or payment, and the reason for the transfer or payment); (iii) any fees or expenses charged and a detailed statement of the nature and purpose of such fees and expenses, (iv) by name and address, all persons, entities and accounts currently holding funds or assets derived from the transfers or payments described in Paragraph IV.A above and the reason each received the funds or assets (the identification shall include the amount each received, the date received, the reason received, the institution and account number or location in which the funds or other assets are held and the name, address, account number and financial institution of the person or entity who provided each with the funds or other assets);

C. Assets of every type and description with a value of at least one thousand dollars (\$1,000) presently owned by or held for the direct or indirect benefit, or subject to the direct or indirect control, of defendants, whether in the United States or elsewhere; and

D. All accounts held at any bank, brokerage or other financial institution in the United States or elsewhere in the name, for the direct or indirect benefit, or under the direct or indirect

control, of defendants, or in which defendants have or had any direct or indirect beneficial interest, at any time from May 1, 2012 to the present.

**V.**

**ORDER REQUIRING DEFENDANTS TO PRESERVE DOCUMENTS**

**IT IS HEREBY FURTHER ORDERED** that Defendants and each of their officers, agents, servants, employees and attorneys and those persons in active concert or participation with them who receive actual notice of this Order by personal service or otherwise, including electronic mail or overnight delivery service, are hereby restrained from destroying, mutilating, concealing, altering, disposing, or transferring custody of any items, including but not limited to any books, records, documents, correspondence, contracts, agreements, assignments, obligations, tape recordings, computer media or other property relating to defendants or the misconduct described in the Complaint.

**VI.**

**ORDER REQUIRING EXPEDITED DISCOVERY**

**IT IS HEREBY FURTHER ORDERED that:**

A. Upon entry of this Order, the SEC may take depositions upon oral examination of parties and non-parties subject to three (3) calendar days' notice. All parties shall comply with the provisions of Rule 45 of the Federal Rules of Civil Procedure regarding issuance and service of subpoenas and documents sought from nonparties, and such nonparties shall be subject to at least three (3) calendar days' notice. Parties failing to appear for a properly noticed deposition shall be prohibited from introducing evidence at a hearing on the SEC's request for a preliminary injunction.

B. Upon entry of this Order, the SEC shall be entitled to serve requests for the production of documents, requests for admissions, and interrogatories. Absent agreement of the parties or an order of this Court, Defendants shall respond to such discovery requests and produce responsive documents within 3 calendar days of service.

C. Service of discovery requests shall be sufficient if made upon counsel of record or, if there is no counsel of record, upon the party itself, by both email and overnight courier delivery. All responses to the SEC's discovery, all discovery and pleadings, and all information to which the SEC

1 is entitled pursuant to the terms of this Order shall be delivered to Alyssa Qualls, Securities and  
2 Exchange Commission, Chicago Regional Office, by email (quallsa@sec.gov) or by overnight or  
3 messenger courier delivery (175 W. Jackson Blvd., Suite 900, Chicago, Illinois 60604, 312-886-  
4 2542).

5 D. Should Defendants fail to respond to a request for admission within 5 calendar days  
6 of service, that request may be deemed admitted for all purposes in this action.

7 E. Should a Defendant fail to respond to an interrogatory within 5 calendar days of  
8 service, that party may be prohibited from introducing any evidence concerning the subject of the  
9 interrogatory for any purpose in this action.

10 F. Should a Defendant fail to produce a responsive document within 5 calendar days of  
11 service, that party may be prohibited from introducing the withheld document for any purpose in  
12 this action.

13 G. Depositions may be taken by telephone or other remote electronic means.

14 H. Depositions taken pursuant to this Order shall not impact the number of depositions  
15 the SEC is may take in regular, non-expedited discovery.

16 I. Interrogatories issued pursuant to this Order shall not impact the number of  
17 interrogatories the SEC is may issue in regular, non-expedited discovery.

18 **VII.**

19 **ORDER ISSUING WRIT OF NE EXEAT**

20 **AND REQUIRING SURRENDER OF PASSPORT(S)**

21 **IT IS HEREBY FURTHER ORDERED that:**

22 A. Kaplan not leave the United States and

23 B. Kaplan is to surrender to the Clerk of the Court all passports that he holds within  
24 three (3) business days of service of this Order. Kaplan's passport(s) will be retained by the  
25 Court during the duration of this Order.

**VIII.**

**MEANS OF SERVICE**

**IT IS HEREBY FURTHER ORDERED** that service of any notices or other documents required or permitted by this Order may be accomplished by any means, including, but not limited to email, overnight courier, personal delivery, or U.S. mail.

**IX.**

**OTHER RELIEF**

**IT IS HEREBY FURTHER ORDERED** that the United States Marshal in any district in which any defendant resides, transacts business or may be found is authorized and directed to make service of process upon any Defendant at the request of the Commission.

**IT IS HEREBY FURTHER ORDERED** that this Court shall retain jurisdiction of this matter for all purposes.

**IT IS HEREBY FURTHER ORDERED** that, pursuant to Federal Rule of Civil Procedure 65(c), no security is required of the Commission.

**IT IS HEREBY FURTHER ORDERED** that this Order shall expire at 11:59 P.M. fourteen days following the entry of this order, unless otherwise ordered by this Court. Plaintiff is given leave to file a request to extend this Order before the expiration of this Order, and to file a motion for preliminary injunction.

**SO ORDERED** at 5:08 p.m. this 20th day of May, 2016

A handwritten signature in blue ink, appearing to read 'Miranda Du', is written over a horizontal line.

Miranda Du

United States District Judge